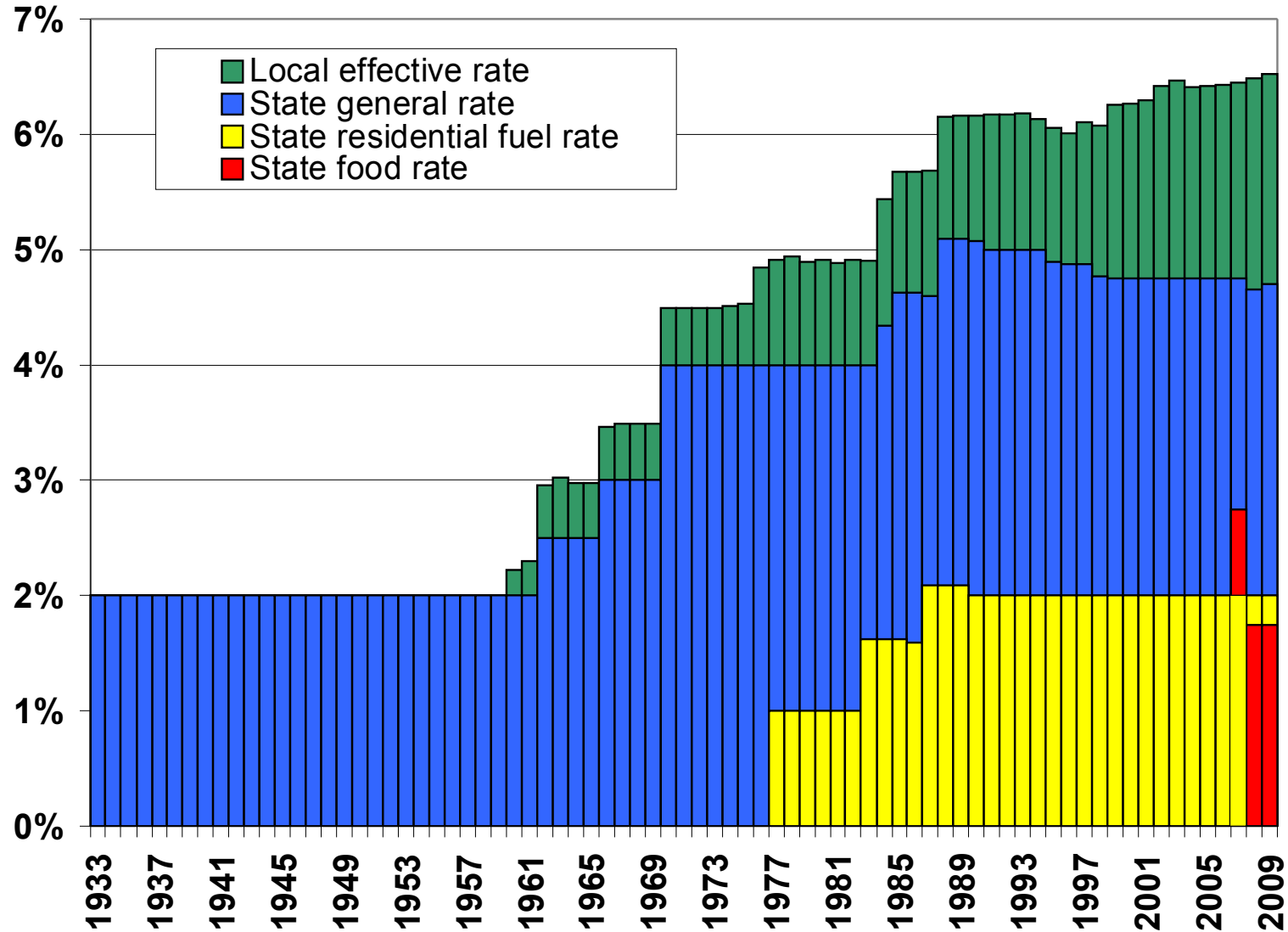


Sales Tax Rates

State & Local Sales Tax Rates



State & Local Option Sales and Use Tax Rates

- Counties, cities, and towns are allowed to impose a variety of local sales and use taxes
- Most local option sales and use taxes tax the same transactions taxed at the state level
- Some local option sales and use taxes may be used for general fund purposes

For example:

Local sales and use tax	1.00%
County option sales and use tax	0.25%

State & Local Option Sales and Use Tax Rates

State tax rate +

Sum of local tax rates where transaction occurs

Tax rate imposed on a transaction

- The state tax rate depends on what is being taxed

For example:

General state tax rate	4.70% (4.65% until 1/1/09)
Residential fuels tax rate	2.00%
Prepared food tax rate	4.70% (4.65% until 1/1/09)
Food and food ingredients tax rate	1.75%

Local Option Sales and Use Tax Rates

Name	Rate (%)	# Jurisdictions
Local Option	1.00	283
County Option	0.25	29
Mass Transit – Basic	Up to 0.25 or Up to 0.30	90
Mass Transit - Additional	0.25	52
Mass Transit/Fixed Guideway	Up to 0.30	27
County Option Transportation	Up to 0.25	3
County Airport, Highway, and Public Transit	0.10 or 0.25	1
Rural County Hospital	Up to 1.00	4
Rural Municipal Hospital	Up to 1.00	1
County Zoo, Arts, and Parks	0.10	4
Municipal Recreation, Arts, and Parks	0.10	17
Municipal Highway	0.30	24
Town Option	Up to 1.00	1
City or Town Option	Up to 0.20	1
Resort Community – Basic	Up to 1.10	15
Resort Community - Additional	Up to 0.50	5

Combined State & Local Sales Tax Rates

Selected Locations, 2010Q1

